

ID: CCA-102112-08

Number: **200851106**

Office:

Release Date: 12/19/2008

UILC: 6405.00-00

From:

Sent: Thursday, October 02, 2008 11:27 AM

To:

Subject: RE: Exhibit 4.36.3-3

IRM 4.36.3.7.4 provides that interest should be based on the anticipated time to complete the exam and the current interest rate. and I Have not exchanged e-mails in some time; if I understood correctly and to my surprise, the TP is drafting the document. I questioned why they were citing to the Appeals portion of the IRM and not Exam's, but I don't recall seeing a re-write since then.